

**DECLARATION OF DOUGLAS H. MEAL
EXHIBIT 8**

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April 12, 2006

*Via Electronic Transfer
and Facsimile Transmission*

Joshua A. McGuire, Esq.,
Foley Hoag LLP,
155 Seaport Blvd.,
Boston, MA 02210-2600.

Re: Highfields Capital Ltd. v. SCOR, S.A., CA 04-10624

Dear Joshua:

I write to follow up on my letters to you of April 7 and April 10, 2006. As we have not received a response to those letters and given the significance of the questions that have been raised regarding subject matter jurisdiction in the pending action, we believe it is necessary to advance the inquiry regarding jurisdiction as expeditiously as possible. Similarly, inasmuch as the questions raised regarding subject matter jurisdiction potentially affect the validity of any discovery process—whether involving the parties or non-parties—we continue to believe that those questions should be resolved prior to any other proceedings in this action.

Accordingly, SCOR believes that it has no alternative but to file a motion with the Court to (i) compel plaintiffs to respond in full to Request Nos. 34 through 37, 65 through 67, and (ii) stay all proceedings other than jurisdictional discovery pending the resolution of the questions relating to subject matter jurisdiction. To that end, I hereby request, pursuant to Rule 37.1(a) of the Local Rules of the United States District Court for the District of Massachusetts, that you participate in a telephone conference call on Thursday, April 13, 2006, at 2:00 p.m. (EST) to discuss that motion. If that time is not convenient for you, kindly propose an alternative time. I would suggest that the conference call should take place as soon as possible prior to the upcoming holidays.

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A list of the partners' names and professional qualifications is available for inspection at the above address. All partners are either registered foreign lawyers in England and Wales or solicitors. Regulated by the Law Society.

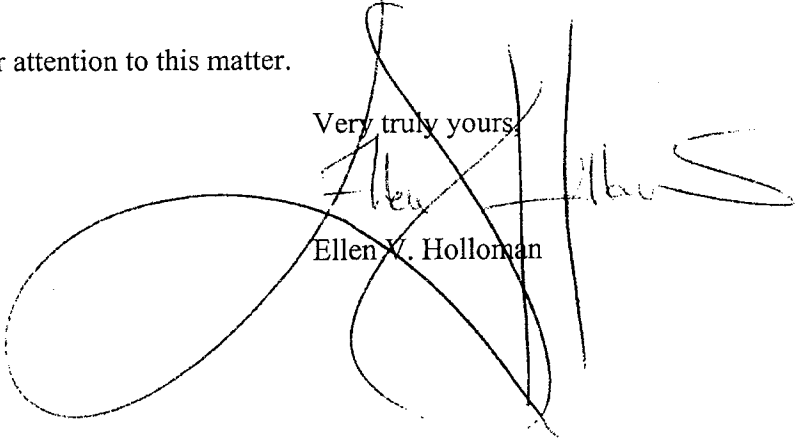
Joshua A. McGuire, Esq.

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Thank you for your attention to this matter.

Very truly yours,

Ellen V. Holloman

A large, stylized handwritten signature in black ink, appearing to read 'Ellen V. Holloman', is written over the typed name and extends across the right side of the page.

Joshua A. McGuire, Esq.

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cc: Lisa C. Wood, Esq.
Kenneth S. Leonetti, Esq.
Jocelyn Heyman, Esq.
Patrick Vallely, Esq.
Margaret McKane
(Foley Hoag LLP)

James H. Carter, Esq.
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Douglas H. Meal, Esq.
(Ropes & Gray LLP)